

of Columbia, or a statewide legal holiday in the State wherein the factory to which the records relate is located.

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(72 Stat. 1423, as amended; 26 U.S.C. 5741)

[T.D. 6871, 31 FR 35, Jan. 4, 1966. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF-172, 49 FR 14943, Apr. 16, 1984]

§ 270.182 Record of tobacco.

The record of a manufacturer of tobacco products shall show the date and total quantity in pounds, of all tobacco other than tobacco products:

- (a) Received (including tobacco resulting from reduction of cigars and cigarettes, and unpackaging of smokeless tobacco and pipe tobacco), together with the name and address of the person from whom received;
- (b) Shipped or delivered, together with the name and address of the person to whom shipped or delivered;
- (c) Lost; and
- (d) Destroyed.

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[T.D. 6871, 31 FR 35, Jan. 4, 1966. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF-172, 49 FR 14943, Apr. 16, 1984; T.D. ATF-232, 51 FR 28081, Aug. 5, 1986; T.D. ATF-243, 51 FR 43194, Dec. 1, 1986; T.D. ATF-289, 54 FR 48840, Nov. 27, 1989]

§ 270.183 Record of tobacco products.

The record of a manufacturer of tobacco products shall show the date and total quantities of all tobacco products, by kind (small cigars-large cigars; small cigarettes-large cigarettes; chewing tobacco-snuff; pipe tobacco):

- (a) Manufactured;
- (b) Received in bond by—
 - (1) Transfer from other factories,
 - (2) Release from customs custody, and
 - (3) Transfer from export warehouses;
- (c) Received by return to bond;
- (d) Disclosed as an overage by inventory;
- (e) Removed subject to tax (for large cigars, by wholesale price or sale price in accordance with § 270.22 or § 270.22a, as applicable, except those over \$235.294 per thousand may optionally be shown as if the price were \$236 per thousand);
- (f) Removed, in bond, for—

- (1) Export,
- (2) Transfer to export warehouses,
- (3) Transfer to other factories,
- (4) Use of the United States, and
- (5) Experimental purposes off factory premises;
- (g) Otherwise disposed of, without determination of tax, by—
 - (1) Consumption by employees on factory premises,
 - (2) Consumption by employees off factory premises, together with the number of employees to whom furnished,
 - (3) Use for experimental purposes on factory premises,
 - (4) Loss,
 - (5) Destruction, and
 - (6) Reduction to materials;
- (h) Disclosed as a shortage by inventory; and
- (i) On which the tax has been determined and which are—
 - (1) Received, and
 - (2) Disposed of.

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(Sec. 2128(c), Pub. L. 94-455, 90 Stat. 1921 (26 U.S.C. 5741))

[T.D. ATF-80, 46 FR 18310, Mar. 24, 1981, as amended by T.D. ATF-172, 49 FR 14943, Apr. 16, 1984; T.D. ATF-232, 51 FR 28081, Aug. 5, 1986; T.D. ATF-243, 51 FR 43194, Dec. 1, 1986; T.D. ATF-289, 54 FR 48840, Nov. 27, 1989; T.D. ATF-307, 55 FR 52743, Dec. 21, 1990]

§ 270.184 Record in support of removals subject to tax.

Every manufacturer of tobacco products shall keep a supporting record of tobacco products removed from his factory subject to tax and shall make entries in the record at the time of removal. The supporting record shall show, with respect to each removal, the date of removal, the name and address of the person to whom shipped or delivered, and the kind and quantity of tobacco products removed. In the case of large cigars, the wholesale price or sale price, as applicable, shall also be shown, except that if the price is more than \$35.294 per thousand, an indication in the supporting record to that effect will suffice. In the case of large tobacco products the wholesale price shall also be shown, except that if the price is more than \$235.294 per thousand, an indication in the supporting